



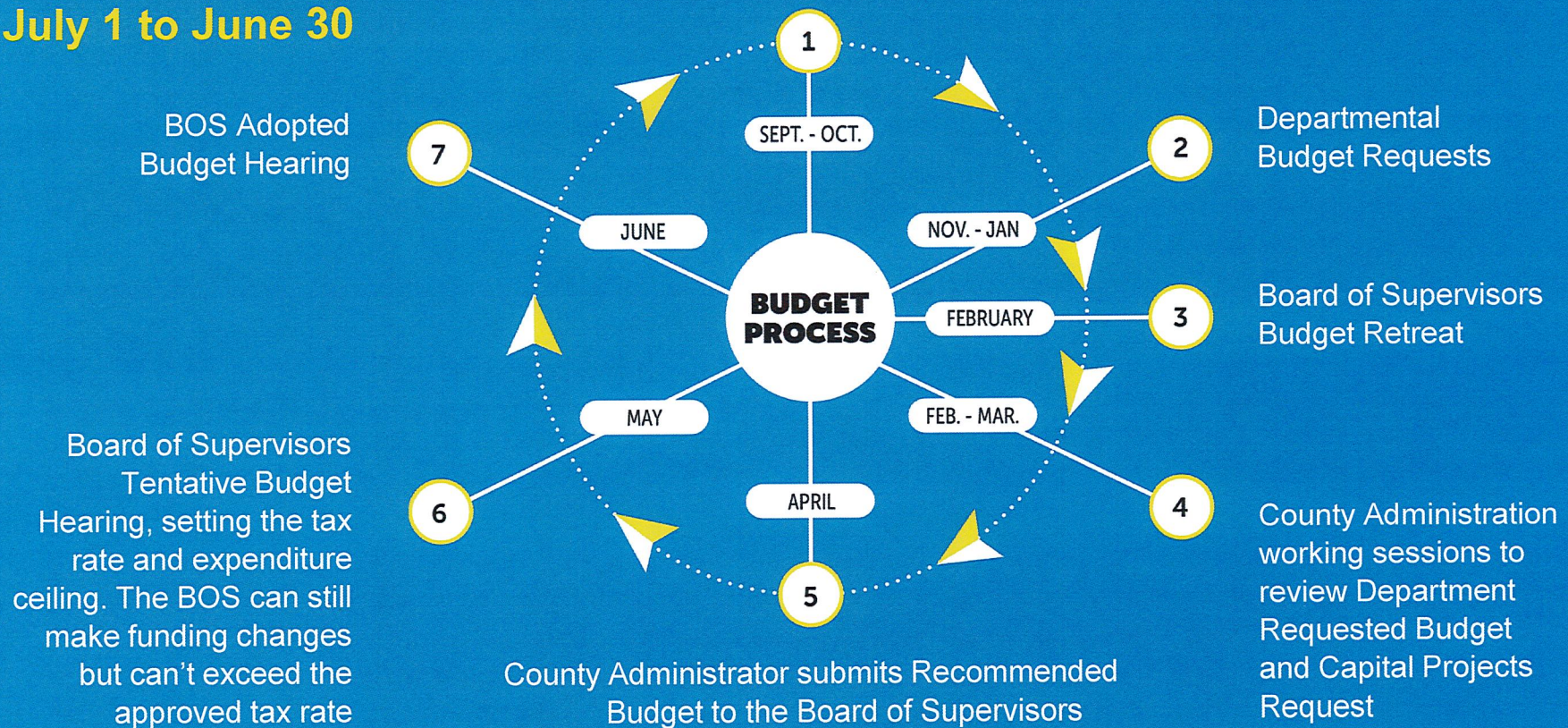
# FY 2026/27 Recommended Budget

May 26, 2026

# Writing and Adopting the County Budget

Arizona Fiscal Year:  
July 1 to June 30

Preliminary Forecasts and Budget Guidelines




# Budget Development Framework

## Pima County Strategic Plan




**Public Service**  
Effectively manage core functions and provide excellent customer service

**\$957M**




**Quality of Life**  
Improve the quality of life for Pima County residents

**\$525M**



**Infrastructure & Growth**  
Prioritize critical infrastructure and economic growth

**\$306M**



**Sustainability Conservation**  
Promote conservation, sustainability and climate resiliency

**\$23M**

**One Pima Initiative**  
**\$9M**

**Prosperity Initiative**  
**\$260M**

# FY 2027 Key Funding Elements

Affordable  
Housing

One Pima  
Initiative

Pima CAN

Employer of  
Choice

Prosperity  
Initiative

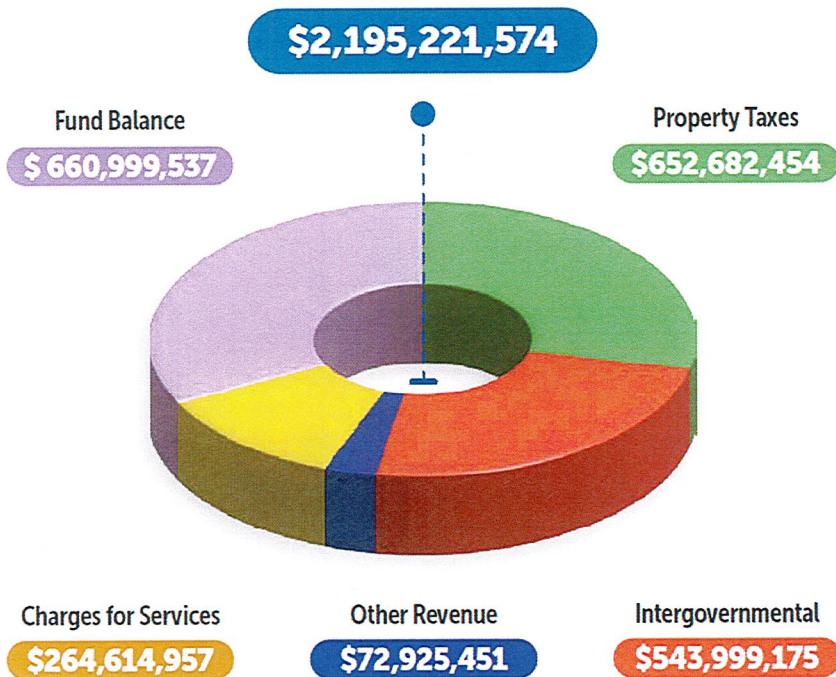
Critical  
Infrastructure

Fiscal Stability

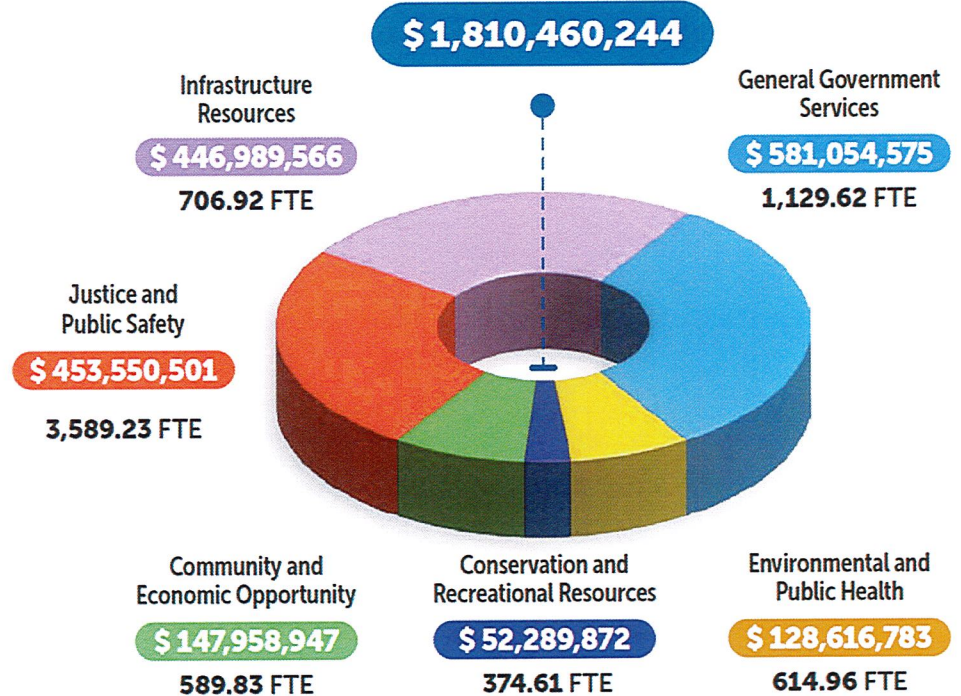
BOS Policy  
Adherence

# Fiscal Year 2026-27 Recommended Budget

## REVENUES BY SOURCE & FUND BALANCES



## EXPENDITURES BY FUNCTIONAL AREA



# Countywide Revenues

Total Budgeted Revenues		Total Transfers In	
General Fund	850,567,198	General Fund	26,035,380
Special Revenue	442,441,073	Special Revenue	90,433,513
Debt Service	11,388,143	Debt Service	88,244,424
Capital Projects	18,645,404	Capital Projects	137,121,378
Enterprise Funds	211,180,219	Enterprise Funds	118,243
<b>Total</b>	<b>1,534,222,037</b>	<b>Total</b>	<b>341,952,938</b>

**Transfers In:**  
 Money a fund receives from another fund in the County

**Examples:**

- Indirect cost recoveries on grants provided from the Grants Fund to the General Fund
- Funding from the Regional Flood Control District to the General Fund for Flood Emergency Preparedness

# Countywide Expenditures

Total Budgeted Expenditures		Total Transfers Out	
General Fund	870,917,715	General Fund	137,086,114
Special Revenue	493,023,539	Special Revenue	172,490,011
Debt Service	98,766,269	Debt Service	-
Capital Projects	149,581,018	Capital Projects	31,688,966
Enterprise Funds	198,171,704	Enterprise Funds	1,032,378
<b>Total</b>	<b>1,810,460,244</b>	<b>Total</b>	<b>342,297,469</b>

**Transfers Out:**  
**Money sent out to a fund within the County**

**Examples:**

- **General Fund monies provided to the Debt Service fund to make debt payments**
- **General Fund subsidy to Health Fund for operations**

# Fund Balances

These funds are restricted for use for specific operational purposes

**TOTAL: \$660,999,537**

General Fund \$131,401,251	
BOS Policy D.22.14	
GF Reserve	\$94 million

Enterprise Fund \$198,303,450	
Funds restricted to use in business-type activities	
Wastewater	\$153 million
Development Services	\$31 million

Special Revenue Fund \$203,340,608	
Funds restricted to use for:	
Opioid Abatement*	\$107 million
Library District	\$39 million
Transportation	\$15 million
Flood Control	\$9 million
County Attorney	\$8 million
Sheriff	\$5 million

Capital Projects Fund \$125,649,186	
Funds restricted for capital projects	
Roadway Impact Fees	\$72 million
Library	\$13 million
Flood Control	\$6 million

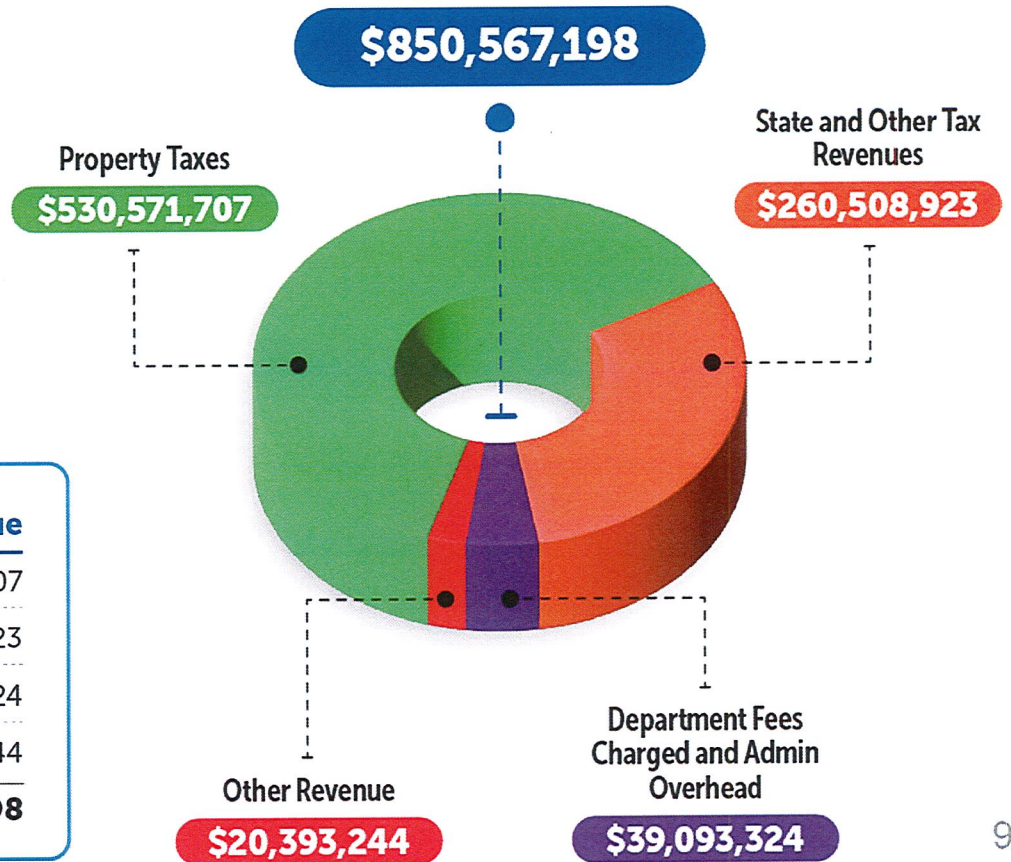
Debt Service Fund \$2,305,042	
Funds assigned for debt payments	

\*Recognized as receivable; County does not have the cash

# FY 2027 Recommended General Fund Revenues

## REVENUE

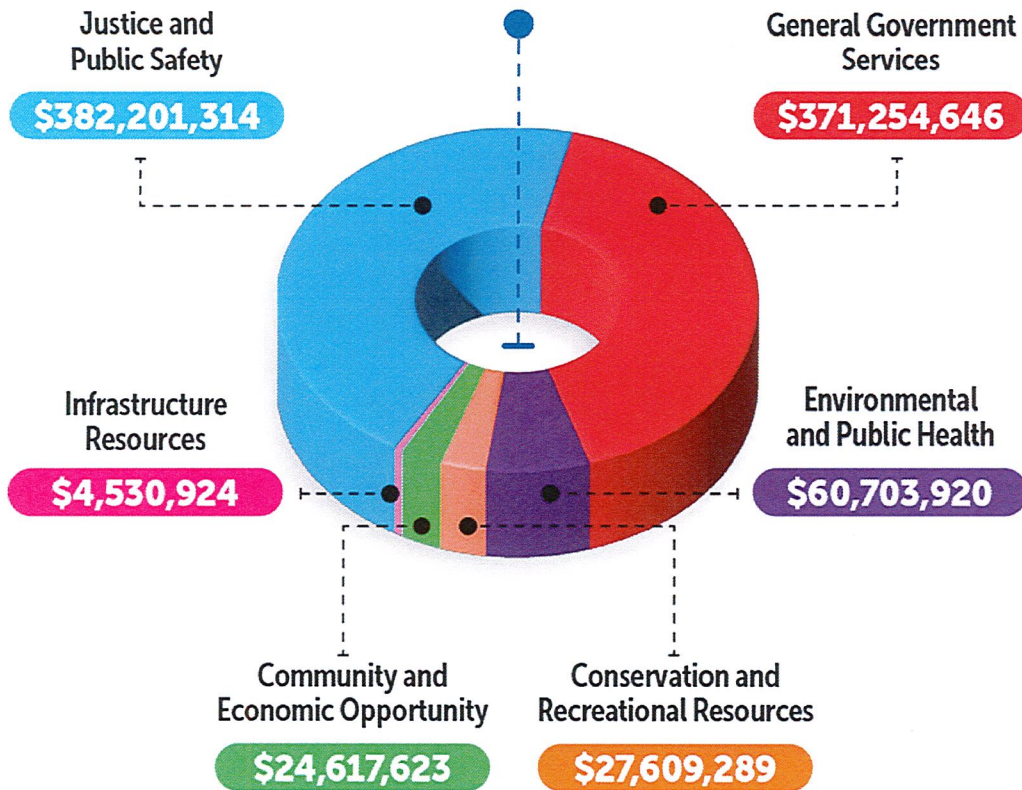
The General Fund is the discretionary account the Board of Supervisors use to fund most County services. These funds can be used for critical County programs and services and other issues.



General fund	FY 26-27 Recommended Revenue
Property Taxes	\$530,571,707
State and Other Tax Revenues	\$260,508,923
Department Fees Charged and Admin Overhead	\$39,093,324
Other Revenue	\$20,393,244
<b>TOTAL</b>	<b>\$850,567,198</b>

# FY 2027 Recommended General Fund Expenditures

**\$870,917,715**



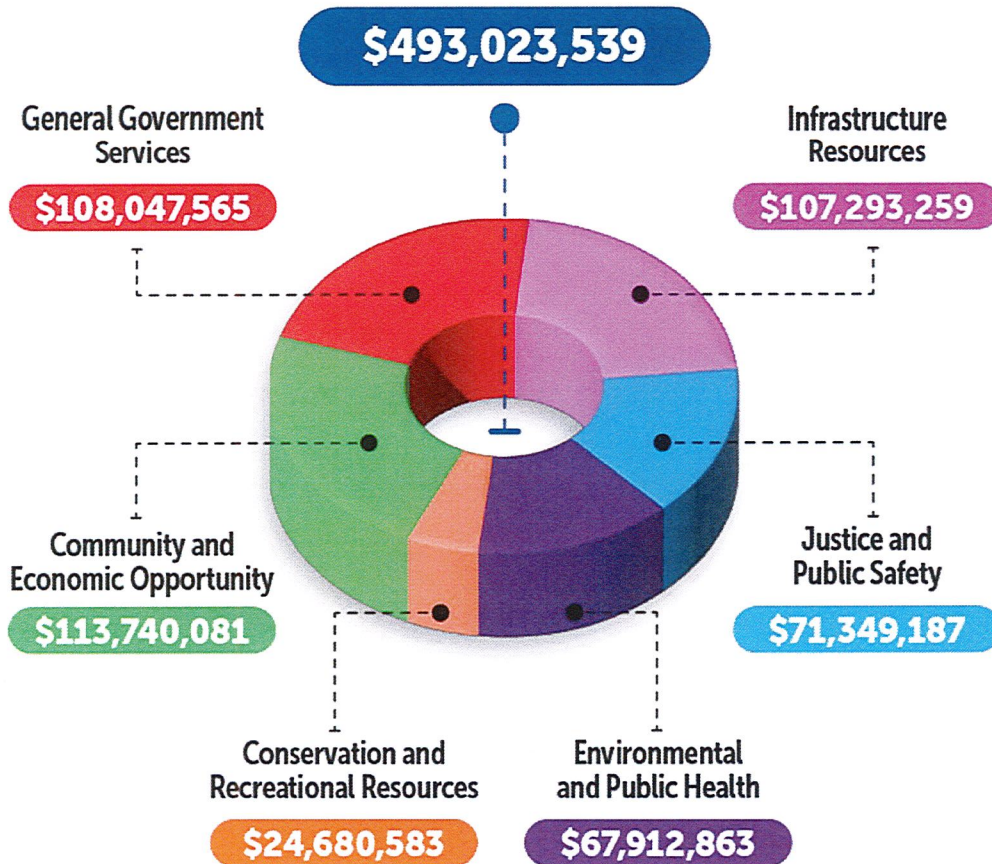
## EXPENDITURES

### General Fund FY 2026/27 Expenditure Alignment with Strategic Plan

Justice and Public Safety	● ●
Infrastructure Resources	● ●
Community and Economic Opportunity	● ●
Conservation and Recreational Resources	● ●
Environmental and Public Health	● ●
General Government Services	● ●



# Restricted Funds and Taxing Districts



## EXPENDITURES

### Restricted Fund FY 2026/27 Alignment with Strategic Plan

Justice and Public Safety	● ●
Infrastructure Resources	● ●
Community and Economic Opportunity	● ●
Conservation and Recreational Resources	● ● ● ●
Environmental and Public Health	● ●
General Government Services	●



# Property Tax Rates

**FY 2026/27 Recommended Budget does not propose a property tax rate beyond what is required by BOS Policy**

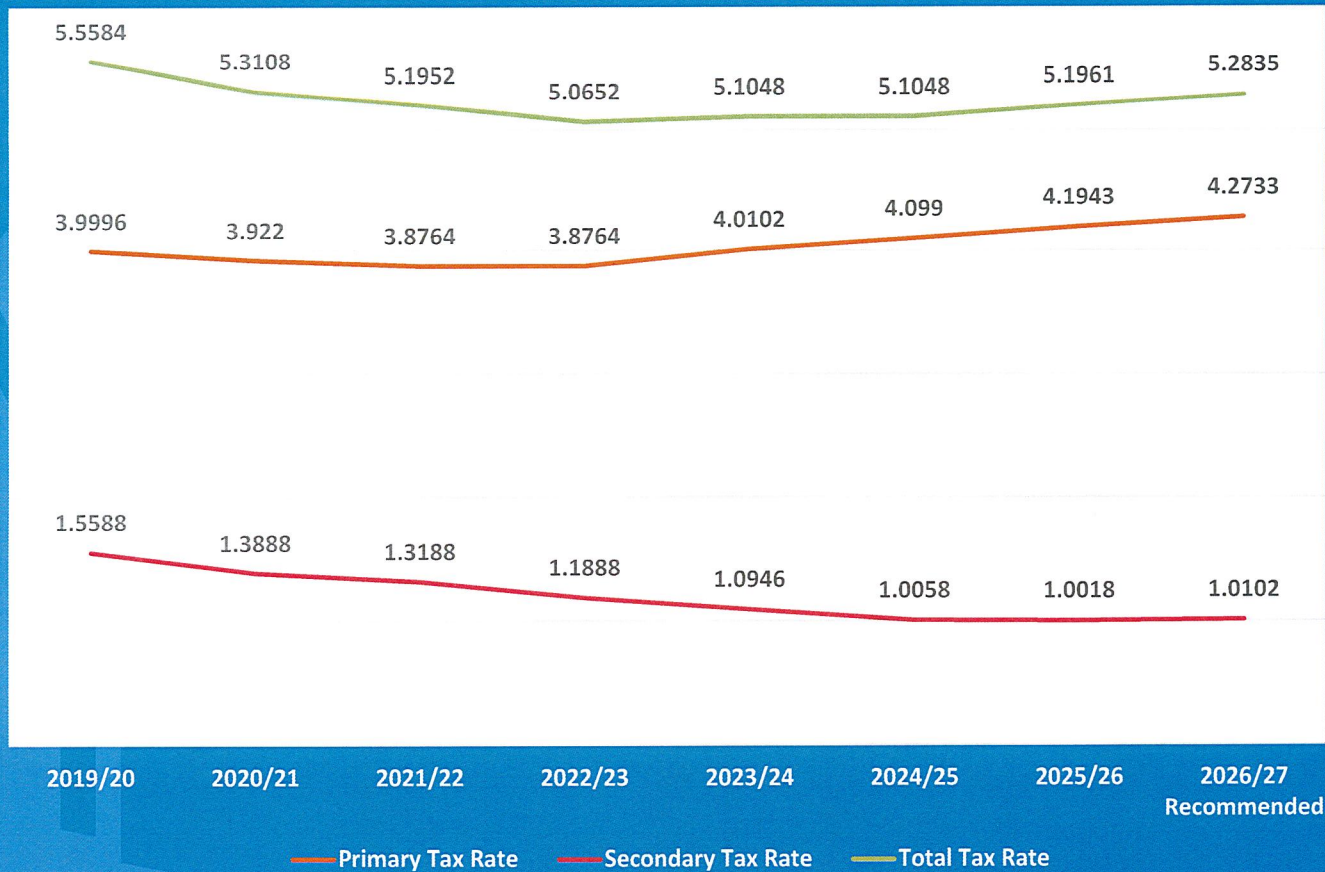
- *BOS Policy D22.12 (Pay-As-You Go Program)*
- *BOS Policy D22.13 (State Legislature Cost Shifts)*
- *BOS Policy D22.17 (Closing the Gap in Affordable Housing)*

Tax Type	FY 2025/26 Adopted	FY 2026/27 Recommended	Difference
Primary	\$4.1943	\$4.2733	\$0.0790
Library District	0.5579	0.5820	0.0241
Debt Service	0.1150	0.0875	(0.0275)
Flood Control District	0.3289	0.3407	0.0118
<b>Total</b>	<b>\$5.1961</b>	<b>\$5.2835</b>	<b>\$0.0874</b>

# Property Tax Rate Detail

Primary Tax Rate	FY 2025/26 Adopted	PAYGO	State Cost Shifts	Affordable Housing	Proposed Adjustment	FY 2026/27 Recommended
General Fund Primary	\$3.7435	\$0.0078	\$0.0363	-	-	\$3.7876
PAYGO	0.4508	0.0049	-	-	-	0.4557
Affordable Housing	-	-	-	0.0300	-	0.0300
<b>Total Primary Tax Rate</b>	<b>\$4.1943</b>	<b>\$0.0127</b>	<b>\$0.0363</b>	<b>\$0.0300</b>	<b>\$-</b>	<b>\$4.2733</b>
Secondary Tax Rate						
Library District	\$0.5579	-	\$0.0041	-	\$0.0200	\$0.5820
Debt Service	0.1150	(0.0275)	-	-	-	0.0875
Flood Control District	0.3289	-	0.0018	-	.0100	0.3407
<b>Total Secondary Tax Rate</b>	<b>\$1.0018</b>	<b>\$(0.0275)</b>	<b>\$0.0059</b>	<b>-</b>	<b>\$.03</b>	<b>\$1.0102</b>
<b>Total County Tax Rate</b>	<b>\$5.1961</b>	<b>\$(0.0148)</b>	<b>\$0.0422</b>	<b>\$0.0300</b>	<b>\$0.0300</b>	<b>\$5.2835</b>

# Property Tax Rate History



# Tentative Budget Changes

## Reduction of duplicate \$3M budget for Canoa Ranch Campground

- *Budget authority was included in the department and CIP budgets*

## Inclusion of \$2.5M RTA Funded Project

- *Silverbell – Camino Del Cerro to Ina*

Item	\$ Amount
CA Recommended Budget	1,810,460,244
Reduction of duplicate CLR budget	(3,000,000)
Addition of RTA project	2,493,418
<b>Tentative Budget Total</b>	<b>1,809,953,662</b>

# FY 2026/27 Budget Concerns

## Federal Government Actions

- *Federal Grant language and uncertainty*

## State Budget Uncertainties

- *Cost Shifts*

## Economic Unknowns

- *Geopolitical concerns*
- *Tariffs*
- *Inflation*
- *Supply chain shortages*

## Permanent Base Limit Adjustment (ELR)

## November 2027 Bond Planning

- *PAYGO inadequate to meet growing list of infrastructure and facility upgrade and replacement needs*

## Online Resources

There is a wealth of information about the County budget on the pima.gov website.

*Learn more about the County Budget here:*

**[www.pima.gov/Budget](http://www.pima.gov/Budget)**

# Questions

Thank you



PIMA COUNTY